

Message Text

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63

ACTION L-03

INFO OCT-01 EUR-12 ISO-00 /016 W

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R 291055Z SEP 76

FM AMEMBASSY ROME

TO AMEMBASSY LONDON

INFO AMEMBASSY BONN

AMEMBASSY BRUSSELS

AMEMBASSY COPENHAGEN

AMEMBASSY DUBLIN

AMEMBASSY LUXEMBOURG

AMEMBASSY PARIS

USMISSION OECD PARIS

AMEMBASSY THE HAGUE

USMISSION NATO

SECSTATE WASHDC 0223

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E.O. 11652: N/A

TAGS: AFSP, PDIP, PORG, EEC

SUBJECT: EC INITIATIVE ON EXEMPTING DIPLOMATIC ESTABLISH-
MENTS FROM VALUE-ADDED-TAX

REF: LONDON 14719

1. AS A RESULT OF INFORMAL QUERY WITH TAX AUTHORITIES EMBASSY
UNABLE TO CONFIRM EXISTENCE OF INITIATIVES AT EUROPEAN COMMUNITY
LEVEL WITH RESPECT TO SUBJECT MATTER.

2. CURRENT ITALIAN GOVERNMENT REGULATIONS ALLOW FOR EXEMP-
TION FROM PAYMENT OF THE IVA (VAT) TAX ON PURCHASES OR SER-
VICES CONTRACTED BY THE MISSION AND/OR ALL U.S. ACCREDITED
PERSONNEL INCLUDING DIPLOMATIC AND CONSULAR OFFICERS AS WELL
AS STAFF EMPLOYEES PROVIDED THAT:

A. THE AMOUNT OF THE VAT IS NOT INCORPORATED IN THE PRICE OF
THE MERCHANDISE OR THE SERVICE AND IS, THEREFORE, SHOWN IN THE
BILL AS A SEPARATE ENTITY.

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B. THE AMOUNT OF THE BILL FOR THE PURCHASE OR SERVICE
EXCEEDS LIRE 100,000 (OR \$117.70 AT TODAY'S RATE OF EXCHANGE).

3. THE EMBASSY HAS ATTEMPTED TO OBTAIN A WAIVER TO THE LIM-
TATION SHOWN IN 2B ABOVE BUT, SO FAR, ITS EFFORTS HAVE NOT
BEEN SUCCESSFUL. THE ITALIAN GOVERNMENT POSITION IN THIS
RESPECT IS THAT THE 100,000 LIRE LIMITATION IN THE VAT EXEMP-
TION IS IN KEEPING WITH THE PROCEDURE BEING APPLIED BY OTHER
EUROPEAN COUNTRIES. VOLPE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DIPLOMATIC PRIVILEGES, TAXES, DIPLOMATIC PERSONNEL
Control Number: n/a
Copy: SINGLE
Draft Date: 29 SEP 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: ShawDG
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Handling Restrictions: n/a
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Review Action: RELEASED, APPROVED
Review Authority: ShawDG
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Margaret P. Grafeld
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To: LONDON
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